

AMENDMENTS TO THE SPECIFICATION

Please replace the title of the invention with the following title rewritten in amendment format:

“SEMICONDUCTOR CHIP, AND SEMICONDUCTOR WAFER INCLUDING A VARIABLE THICKNESS INSULATING LAYER, ~~SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THE SAME, CIRCUIT BOARD, AND ELECTRONIC INSTRUMENT~~”

Please replace the paragraph at page 1, line 5 with the following heading and paragraph:

CROSS-REFERENCE TO RELATED APPLICATIONS

This application claims the benefit of Japanese patent application 2003-007281, filed January 15, 2003. The disclosure of the above application is incorporated herein by reference in its entirety.